



THE CITY OF SEATTLE - REVENUE and CONSUMER AFFAIRS
BUSINESS LICENSE TAX

“For Your Information...”

Reporting requirements for Admission Tax exempt Music Venues

The City of Seattle is currently finalizing the administrative rule concerning the Music Venue Tax Exemption.

- For those Music Venues that have received their Music Venue tax exemption certificate, your first quarterly report is due October 31, 2009.
- Exempt Music Venue's are required to submit a quarterly information form, and are also required to attach documentation that will demonstrate the Music Venue's ability to meet the performance requirements (three "Live music" performances per week, and sixteen individual performances per week) under the Seattle Municipal Code.
- Please include a detailed calendar that lists each "Live music" performance and individual [musician] performances by day within the current quarter.
- The exempt Music Venue's are required to meet the performance requirement for the entire quarter or the portion thereof in which the Music venue was exempt.
- Please note that there is an eighty percent safe harbor test for venues struggling to meet the performance criteria.
- If the exempt Music Venue does not meet the performance requirements, then the Venue is responsible for payment of Seattle Admission Tax on all admission charges received during the entire tax quarter.

We appreciate your patience and hope to have the administrative rule complete before year end. Detailed reporting and record keeping requirements will be explained in the administrative rule. If you have questions, please contact Brenda Strickland at 206-684-8404, or Bill Reddy at 206-615-0952.